



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

IN REPLY REFER TO:

NOV 20 2007

Raymond Commerce Building, 1180 Raymond Boulevard, Newark, New Jersey

Project Number: 8749

Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you and your associates,

for meeting with me in Washington on November 8, 2007, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Raymond Commerce Building is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on September 28, 2007, by Technical Preservation Services (TPS), National Park Service, is hereby reversed.

Built in 1929, the Raymond Commerce Building is a 37-story Art-Deco skyscraper whose distinctive profile makes it one of the most prominent buildings in Newark. The property is located in the Four Corners Historic District, and was certified as contributing to the significance of the district on January 8, 2002 (although the Part 1 certification was inadvertently dated 2001). The nearly completed rehabilitation of this "certified historic structure" was found not to meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation owing to the addition of a large air-handling unit on the roof.

The original Part 2 application, which described the planned cooling tower to be installed on the roof, was conditionally approved by TPS on February 13, 2004. However, the completed cooling tower was taller than originally specified, and an amended Part 2 application was received by TPS on September 11, 2007, and was subsequently denied on September 28, 2007. Although I agree with TPS that rooftop mechanical equipment can significantly impair the character of a historic building and thus cause a rehabilitation project not to meet the Standards for Rehabilitation, I do not agree with its assessment in this case. The additional extensive photographic documentation provided at our meeting demonstrates to my satisfaction that the taller cooling tower does not significantly diminish the overall historic appearance of the

building. Accordingly, I find that the rehabilitation work undertaken on the Raymond Commerce Building does not impair the historic character—the overriding concern of Standard 2—or the historic integrity of the “property and its environment,”—the focus of Standard 9. Standard 2 states: “The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.” Standard 9 states: “New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.”

Although I am reversing the National Park Service's denial of certification, the project will not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated. Further, our regulations provide that final action cannot be taken on any application until the requisite fee for processing rehabilitation requests has been paid. Please fill out the enclosed Request for Certification of Completed Work and submit it through the New Jersey State Historic Preservation Office to Technical Preservation Services, National Park Service, which will advise you regarding the correct remittance. Should you have any questions concerning procedures for final certification, please contact _____ of that office at 202-354-2031.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in blue ink, appearing to read "John A. Burns", with a stylized, flowing script.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

Enclosure

cc: SHPO-NJ
IRS